



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

H4215(2255)

NOV 28 2005

(B)

Re: Baltimore Equitable Society, 21 North Eutaw Street, Baltimore, MD
Project Number:
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I wish to thank you and your associates, , for meeting with me in Washington on October 7, 2005, and for providing a detailed account of your project.

After reviewing the complete record for your project, including the additional information provided during our October 7 meeting, I have determined that the rehabilitation of the Baltimore Equitable Society building is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on August 2, 2005, by Technical Preservation Services is hereby affirmed.

The building at 21 North Eutaw Street is a two-story freestanding masonry building constructed in 1857 and serving for most of the time since then as headquarters of the Baltimore Equitable Society. The building's east wall is a blank brick wall that was previously a party wall as shown on an 1890 Sanborn map. The west elevation is brownstone with a wooden cornice and pediment. The west elevation is arranged in three bays, with a central door and two windows on the ground floor and three windows on the second floor, all with fully developed classical trim. The north and south elevations are brick with wooden cornices and a metal roof. The north and south elevations are arranged in five bays each, with windows on the ground and second floors. Brownstone trim at the north windows are abbreviated versions of the trim on the west elevation, and brownstone trim at the south windows are plain sills. The proportions, details, and rectangular configuration of the Baltimore Equitable Society building are characteristic of 19th-century commercial buildings strictly derived from the classical temple form.

The Baltimore Equitable Society building was individually listed in the National Register of Historic Places on October 6, 1977, for its commercial and architectural significance. Prior to the recent rehabilitation, the property retained a high degree of historical integrity. As noted in the National Register nomination, “[t]he building occupied by the Baltimore Equitable Society is representative of an architectural genre that has all but disappeared from the streets of Baltimore. The Fire of 1904, urban renewal and modernization have taken most of the city’s mid-nineteenth century commercial structures, and have left others altered beyond recognition. This handsome Italian Renaissance building on the corner of Eutaw and Fayette Streets not only survives, but has been maintained with great care”

Your project included retaining original interior and exterior features such as materials, finishes, moldings and other trim, roofing, mantels, ceiling heights, and historic banking fixtures while converting the property to restaurant use. Your project also included fixing the historic west entrance doors in an open position behind a new glazed entrance and constructing a two-story addition on the south elevation. Denial of certification by Technical Preservation Services focused on the historic entrance and the addition.

I agree with Technical Preservation Services that the historic west entrance and historic doors are important character-defining features of the Baltimore Equitable Society building. I also agree with Technical Preservation Services’s determination that your treatment of the entrance fails to meet Standard 2. Standard 2 states that “[t]he historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.” Suppressing use of the entrance and substituting fixed glazing for operable wood panel doors compromised a significant aspect of the historic character of the building to an unacceptable degree. During our meeting on October 7, you proposed removing the glazing and fixing the historic doors in the closed position, which would restore the appearance but not the use of the entrance. I find that your proposal would satisfy Technical Preservation Services’s concerns and appears to minimally satisfy Standard 2.

Regarding the addition on the south elevation, however, I find that the addition does not meet Standards 2 quoted above, and 9. Standard 9 states that “[n]ew additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work shall be differentiated from the old and will be compatible with the historic materials, features, size, scale, and proportion, and massing to protect the integrity of the property and its environment.”

At the commencement of your project, the exterior of the Baltimore Equitable Society building was essentially unchanged since its construction almost 150 years ago. The stone decorative features remained, the wood pediment and cornice survived, and the historic windows were intact behind plywood protection. Perhaps most importantly, the building’s distinctive three-by-five-bay freestanding massing was unaltered.

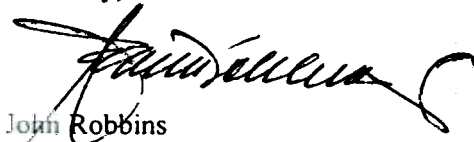
The two-story addition constructed as part of this project has removed significant historic materials; has altered features that characterize the property; and has failed to preserve historic materials, features, and spatial relationships that characterize the property as required by Standards 2 and 9. Specifically, 9 of the 10 historic south windows have been concealed by the addition and some have been modified to serve as interior doorways. The railing atop the addition obscures the historic cornice. Your “View from Hippodrome” photograph shows that, viewed from the south along North Eutaw Street, the addition extends into the first bay of the south wall and compromises the composition of the historic three- by five-bay block. Viewed from the west and southwest, the addition extends too close to the west elevation and compromises the characteristic symmetry of the historic building. The significant changes in the building’s overall character as a result of the addition caused the project to fail both Standards.

I note that limited alteration of the historic interior by locating new service spaces in an addition may have been a reasonable decision. However, I agree with Technical Preservation Services that the addition as constructed unacceptably compromises the historical integrity of the property and unacceptably impacts the building's historic character.

Unfortunately, considering the extent of the addition's impact on the historic building and considering that the rehabilitation project is completed, I see no practical modification that would bring the project into conformance with the Secretary of the Interior's Standards.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John Robbins
Chief Appeals Officer
Cultural Resources

cc:

SHPO-MD
IRS